

# MANUFACTURING INPUTS SALES AND USE TAX EXEMPTIONS

Utah Code Ann.  
§ 59-12-104

# UTAH CODE ANN. § 59-12-104(14)

## WHO:

- Manufacturing facility, including certain scrap recyclers and cogeneration facilities
- Mining (other than oil and gas) and certain support activities
- Web Search Portals
- 

## WHAT:

- Purchase or lease price of machinery/equipment and normal operating repair or replacement parts that:
  - have a 3-year economic life
  - are used to conduct certain activities, such as manufacture or process tangible personal property for resale

# UTAH CODE ANN. § 59-12-104(25)

## WHO:

- Anyone

## WHAT:

- Purchase of product for resale, in its original form or as an ingredient or component part of a manufactured or compounded product

# HISTORY OF MANUFACTURING INPUTS EXEMPTIONS

# UTAH CODE ANN. § 59-12-104(14)(a) — MANUFACTURING FACILITIES

**1985 —**

Exemption enacted  
Applied only to new  
and expanding  
manufacturing  
facilities  
No parts exemption

**1995 to 1996 —**

Exemption  
expanded  
Phased in “parts”  
exemption  
Added 3-year  
economic life  
requirement

**2006 —**

Manufacturing  
facility exemption  
largely took the  
form it has today

# UTAH CODE ANN. § 59-12-104(14)(b) AND (c) — MANUFACTURING FACILITIES

**2007 —**

Mining Exemption  
enacted

Machinery &  
parts with 3-year  
life

For use in  
production &  
research

**2010 —**

Web Search Portal  
Exemption enacted

New & expanding  
businesses only until  
2014

Machinery & parts  
with 3-year life  
used in operating  
portal

**2014 —**

Exemptions took  
the form they  
have today

# UTAH CODE ANN. § 59-12-104(25) — INGREDIENTS/COMPONENT PARTS

**1937** —

Exemption enacted  
(separate  
exemption for  
manufacturers)

**1987** —

Manufacturers'  
exemption  
merged with  
resale exemption

**2008** —

Exemption  
took the form  
that it is today